

**CLAY COUNTY, KANSAS**  
**FINANCIAL STATEMENT**  
**WITH INDEPENDENT AUDITORS' REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**CLAY COUNTY, KANSAS  
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## INDEPENDENT AUDITORS' REPORT

*Pottberg, Gassman & Hoffman, Chtd.*

Board of County Commissioners  
Clay County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Clay County, Kansas, (County), as of and for the year ended December 31, 2012 and the related notes to the financial statement and the regulatory-required supplementary information.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described more fully in Note A of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2012, and aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

*Report on Regulatory-Required Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual or actual and budget, schedule of regulatory basis receipts and cash disbursements - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note A.

The 2011 Actual column presented in the individual fund schedules (Schedules 2 and 3 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 basic financial statement upon when we rendered an unqualified opinion on December 21, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management, Analysis, and Standards at the following link: <http://www.da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note A.

*Pottberg, Gassman & Hoffman, Chartered*

Pottberg, Gassman & Hoffman, Chartered  
Junction City, Kansas  
December 9, 2013

## CLAY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Funds</u>	Beginning Unencumbered <u>Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
General Fund	\$ 163,670	2,947,785	2,987,449	124,006	63,555	187,561
Special Purpose Funds:						
Road and Bridge	(17,423)	1,738,707	1,710,551	10,733	143,768	154,501
Health	93,663	679,482	714,527	58,618	3,161	61,779
Historical Records	-	43,431	43,431	-	-	-
Noxious Weed	82,454	286,040	264,130	104,364	314	104,678
Courthouse Maintenance	394,247	99,754	253,303	240,698	300	240,998
Special Alcohol	8,886	14,566	12,669	10,783	-	10,783
Special Parks & Recreation	4,003	7,815	1,370	10,448	-	10,448
Employee Benefits	143,703	1,832,711	1,806,273	170,141	832	170,973
Emergency 911	68,738	6,613	23,667	51,684	297	51,981
Noxious Weed Capital Outlay	86,753	51,000	14,395	123,358	-	123,358
Waste Disposal	140,122	490,981	441,104	189,999	3,523	193,522
Waste Disposal Capital Outlay	43,866	50,000	-	93,866	-	93,866
Economic Development	196,908	114,971	107,669	204,210	2,057	206,267
Special Bridge	-	92,152	91,898	254	-	254
Cell Phone 911	3,517	53,223	16,977	39,763	86	39,849
City/County Transient Guest Tax	15,942	10,411	10,440	15,913	-	15,913
Equipment Reserve Fund	212,167	7,000	-	219,167	-	219,167
Concealed Hand Gun	4,590	2,035	-	6,625	-	6,625
Special Highway Improvements	-	-	-	-	-	-
Clay Counts - Prevention	20,889	77,100	60,400	37,589	500	38,089
Sheriff's Drug Asset Forfeiture	2,956	-	-	2,956	-	2,956
Registered Offender	3,940	1,653	-	5,593	-	5,593
Solid Waste Landfill Improvement	50,000	50,000	-	100,000	-	100,000
TransCanada Pipeline Fund	39,000	-	-	39,000	-	39,000

The notes to the financial statement are an integral part of this statement.

## CLAY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Special Purpose Funds, Continued:						
Ambulance Grant	4,165	-	2,040	2,125	-	2,125
Citizens Corp Grant	3,885	4,520	997	7,408	-	7,408
Register of Deeds Technology	32,434	13,084	4,483	41,035	200	41,235
Emergency Management Grant	30,845	13,698	15,039	29,504	-	29,504
Underage Drinking Reward	1,000	-	-	1,000	-	1,000
Inmate Work Release	6,913	1,850	-	8,763	-	8,763
County Sanitarian	-	1,575	1,389	186	439	625
911 Wireland Fund	-	46,756	-	46,756	-	46,756
Bond and Interest Funds:						
Bond and Interest	\$ 19,288	193,564	147,010	65,842	-	65,842
Bridge Improvement Sales Tax	731,426	595,482	572,586	754,322	-	754,322
Capital Projects Funds:						
Landfill Post-Closure	312,234	55,163	-	367,397	-	367,397
2002 Series A Bond	-	-	-	-	-	-
Series 2011 Bridge Improvement	<u>2,326,834</u>	<u>9,281</u>	<u>1,836,375</u>	<u>499,740</u>	<u>4,842</u>	<u>504,582</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,231,615</u>	<u>9,592,403</u>	<u>11,140,172</u>	<u>3,683,846</u>	<u>223,874</u>	<u>3,907,720</u>
Composition of Cash:						
			Cash on Hand			\$ 850
			Checking Accounts			9,988,692
			Savings Accounts			9,658
			Certificates of Deposit			<u>3,015,788</u>
			Total Cash			13,014,988
			Agency Funds Per Schedule 3 (Page 50)			<u>(9,107,268)</u>
			Total Reporting Entity (Excluding Agency Funds)			<u>\$ 3,907,720</u>

The notes to the financial statement are an integral part of this statement.

## CLAY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2012

#### **NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

##### **1. Municipality**

Clay County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. This regulatory financial statement presents Clay County, Kansas (the municipality).

##### **2. Regulatory Basis Fund Types**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2012:

##### Governmental Type Funds:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise, internal service fund, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

##### **3. Reimbursements**

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the municipality records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund.

## CLAY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2012

#### **NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **4. Regulatory Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investment balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

##### **5. Tax Cycle**

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1<sup>st</sup>. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20<sup>th</sup> and May 10<sup>th</sup>. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 7% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1<sup>st</sup> and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

##### **6. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.



## CLAY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2012

#### **NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **6. Budgetary Information, continued**

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended on December 31, 2012 to increase spending in the Health fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special revenue funds:

Equipment Reserve	Concealed Hand Gun
Special Highway Improvements	Clay Counts - Prevention
Sheriff's Drug Asset Forfeiture Fund	Registered Offender
Ambulance Grant	Solid Waste Landfill Improvement
Register of Deeds Technology	Citizens Corp Grant
Emergency Management Grant	TransCanada Pipeline
Underage Drinking Reward	Inmate Work Release
County Sanitarian	911 Wireland

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the governing body.

#### **NOTE B – DEPOSITS AND INVESTMENTS**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

## CLAY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2012

#### **NOTE B – DEPOSITS AND INVESTMENTS (Continued)**

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2012.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods".

At December 31, 2012, the County's carrying amount of deposits was \$13,014,138 and the bank balance was \$13,137,938. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$854,438 was covered by federal depository insurance \$8,838,732 was collateralized with securities held by the pledging financial institutions' agents in the County's name and the balance of \$3,444,768 was unsecured at 12/31/2012.

#### **NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

##### 1. Compliance with Kansas Statutes

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

##### Budget Law Compliance

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2012, the following funds were in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
General	\$ 936
Road & Bridge	131,596
Historical	88

## CLAY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2012

#### **NOTE D – INTERFUND TRANSACTIONS**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	51,000
General	Equipment Reserve	K.S.A. 19-119	7,000
Solid Waste	Landfill Post Closure	K.S.A. 65-204	48,590
Solid Waste	S.W. Capital Outlay	K.S.A. 65-204	50,000
Solid Waste	S.W. Landfill Improvement	K.S.A. 65-204	50,000
Emergency Mgt Grant	General	K.S.A. 28-115	13,000

#### **NOTE E – DEFINED BENEFIT PENSION PLAN**

*Plan Description.* Clay County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

#### **NOTE F – DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is administered by Nationwide Retirement System. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

#### **NOTE G – SUBSEQUENT EVENTS**

On May 3, 2013, the County refinanced the Kansas Department of Transportation Revolving loan with General Obligation Bond Series 2013-A to reduce the interest rate from 3.78% to 2%.

Subsequent events were evaluated through December 9, 2013, which is the date the financial statement was available to be issued.

## CLAY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2012

#### **NOTE H – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*Other Post Employment Benefits.* As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absences.* The County's policy regarding vacation leave allows employees to accumulate vacation time based on years of continuous service. Annual leave is calculated as follows:

<u>Years of Continuous Service</u>	<u>Vacation Days Accrued</u>	<u>Maximum Days/Year</u>
Less than 1	-	-
1 to 5	6.67 hours/mo.	10 days
6 to 10	10.00 hours/mo.	15 days
11 to 20	12.00 hours/mo.	18 days
Over 20	14.00 hours/mo.	21 days

Vacation leave is earned by the month. There will be no accumulation of hours from year to year. If the hours are not used then the employee will lose them. If an employee leaves the County, they shall be compensated for all earned but unused vacation leave at their final rate of pay, subject to the maximum hours of accumulation above.

Employees who work at least 1,000 hours per year shall earn eight hours of sick leave for each full month of service. They may accrue no more than 120 days of sick leave. Upon retirement or termination, an employee shall not be paid for any unused sick leave.

Part time employees earn vacation and sick leave based on a rate of half that earned by full time employees which has been stated above.

The County has estimated the dollar amount of accumulated vacation for all employees at December 31, 2012 of \$136,051.

The only estimate in this financial statement is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

#### **NOTE I – LITIGATION**

As of December 2, 2013, the County is a party to a tort claim filed in District Court of Riley County, Kansas. The case is currently in the discovery phase. The County has liability insurance through Travelers. The County believes if there were an adverse opinion it would be covered entirely by Travelers.

# CLAY COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2012

### NOTE J – LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>2012 Interest Paid</u>
General Obligation Bonds:									
Series 2009-B, Refunding	3.00 - 3.04%	9/1/2009	690,000	10/1/2015	\$ 455,000	-	125,000	330,000	13,650
Series 2011	2.00 - 3.45%	12/8/2011	2,500,000	10/1/2031	2,500,000	-	110,000	2,390,000	54,671
Revenue Bonds:									
Series 2006A	4.10 - 5.25%	3/29/2006	2,500,000	10/1/2020	2,295,000	-	210,000	2,085,000	112,043
KDOT Loan:	3.78%	4/17/2006	2,580,729	8/1/2020	1,679,165	-	171,423	1,507,742	63,472
Capital Leases Payable:									
Radio System	2.50%	1/3/2012	118,267	11/21/2016	-	118,267	22,769	95,498	2,616
John Deer Excavator	2.95%	7/2/2012	201,150	2/1/2016	-	201,150	-	201,150	-
Mitsubishi Heating & Air System	2.75%	11/5/2012	629,516	11/5/2016	-	629,516	-	629,516	-
Total Contractual Indebtedness					<u>\$ 6,929,165</u>	<u>948,933</u>	<u>639,192</u>	<u>7,238,906</u>	<u>246,452</u>

# CLAY COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2012

### NOTE J - LONG-TERM DEBT (Continued)

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Year								
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2031	Total
<b>PRINCIPAL</b>									
General Obligation Bonds:									
Series 2009-B, Refunding	\$ 130,000	135,000	65,000	-	-	-	-	-	330,000
Series 2011	100,000	100,000	105,000	105,000	105,000	580,000	670,000	625,000	2,390,000
Series 2013-A	180,000	195,000	200,000	200,000	205,000	525,000	-	-	1,505,000
Revenue Bonds:									
Hospital Revenue Bond Series 2006A	220,000	230,000	240,000	255,000	265,000	875,000	-	-	2,085,000
KDOT Loan	177,902	184,627	191,606	198,849	206,365	548,393	-	-	1,507,742
Capital Leases Payable:									
Radio System	22,998	23,573	24,162	24,765	-	-	-	-	95,498
John Deere Excavator	49,926	48,930	50,393	51,901	-	-	-	-	201,150
Mitsubishi Heating & Air System	150,994	155,175	159,472	163,875	-	-	-	-	629,516
<b>TOTAL PRINCIPAL</b>	<b>1,031,820</b>	<b>1,072,305</b>	<b>1,035,633</b>	<b>999,390</b>	<b>781,365</b>	<b>2,528,393</b>	<b>670,000</b>	<b>625,000</b>	<b>8,743,906</b>
<b>INTEREST</b>									
General Obligation Bonds:									
Series 2009-B, Refunding	9,900	6,000	1,950	-	-	-	-	-	17,850
Series 2011	62,910	60,460	58,460	56,360	54,260	237,920	166,055	54,345	750,770
Series 2013-A	11,371	26,500	22,600	18,600	14,600	18,800	-	-	112,471
Revenue Bonds:									
Hospital Revenue Bond Series 2006A	113,117	93,218	82,638	71,117	58,623	92,477	-	-	511,190
KDOT Loan	56,993	50,268	43,289	36,046	28,530	37,595	-	-	252,721
Capital Leases Payable:									
Radio System	2,387	1,813	1,223	621	-	-	-	-	6,044
John Deere Excavator	3,527	4,523	3,060	1,552	-	-	-	-	12,662
Mitsubishi Heating & Air System	16,271	12,090	7,794	3,391	-	-	-	-	39,546
<b>TOTAL INTEREST</b>	<b>276,476</b>	<b>254,872</b>	<b>221,014</b>	<b>187,687</b>	<b>156,013</b>	<b>386,792</b>	<b>166,055</b>	<b>54,345</b>	<b>1,703,254</b>
<b>TOTAL PRINCIPAL &amp; INTEREST</b>	<b>\$ 1,308,296</b>	<b>1,327,177</b>	<b>1,256,647</b>	<b>1,187,077</b>	<b>937,378</b>	<b>2,915,185</b>	<b>836,055</b>	<b>679,345</b>	<b>10,447,160</b>

## **CLAY COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT** **DECEMBER 31, 2012**

#### **NOTE K – RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Heilman Insurance Agency and State Farm Insurance Agency. The County also joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC) which provides insurance programs for participating members. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three years.

#### **NOTE L - LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

State and federal laws and regulations require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Under the basis of accounting discussed in Note A, the County recognizes expense, generally, when paid; therefore, the closure and postclosure care costs (estimated through December 31, 2012 at \$1,403,098) will be recognized in future years as incurred.

The estimated remaining life of the County landfill is 23.74 years. The liability at December 31, 2012 is estimated based on 50.39% of the total capacity utilized at that date. Estimated total costs of closure and postclosure care of \$2,784,584 are based on what it would cost to perform all closure and postclosure care in 2012. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is not required to fund a reserve to pay closure and postclosure care costs. However, the County has voluntarily established a Landfill Post-Closure Fund to reserve funds for these costs. A transfer of \$48,590 was made to this fund in 2012. The balance of this postclosure reserve fund is \$367,397 as of December 31, 2012.

#### **NOTE M – REFUNDING BONDS**

On September 1, 2009, Clay County issued general obligation bonds in the amount of \$1,085,000 to do an advance refunding to retire the remaining \$395,000 of the Hospital Refunding Bonds issued 11/01/1997 and \$690,000 of the Bridge Construction Refunding Bonds issued 11/01/1997. The new general obligation bonds will consist of two series, Hospital Refunding Bond Series 2009-A and General Obligation Bond Series 2009-B. Series 2009-A will have a maturity date of 10/01/2011 while Series 2009-B will mature on 10/01/2015. The general obligation refunding bonds resulted in net proceeds of \$1,115,781. Of this amount, \$400,000 was used to retire Hospital Refunding Bond issue dated 11/01/1997, \$690,000 was used to retire Bridge Construction Refunding Bond issue date 11/01/1997 and \$25,781 was deposited with the County and applied to pay the cost of issuing the refunding bonds and interest payments.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



## CLAY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
General Fund	\$ 2,986,513	-	2,986,513	2,987,449	936
Special Purpose Funds:					
Road and Bridge	1,578,955	-	1,578,955	1,710,551	131,596
Health	727,841	-	727,841	714,527	(13,314)
Historical Records	43,343	-	43,343	43,431	88
Noxious Weed	382,466	-	382,466	264,130	(118,336)
Courthouse Maintenance	467,129	-	467,129	253,303	(213,826)
Special Alcohol	24,851	-	24,851	12,669	(12,182)
Special Parks & Recreation	6,304	-	6,304	1,370	(4,934)
Employee Benefits	1,890,911	-	1,890,911	1,806,273	(84,638)
Emergency 911	112,938	-	112,938	23,667	(89,271)
Noxious Weed Capital Outlay	98,957	-	98,957	14,395	(84,562)
Waste Disposal	472,910	-	472,910	441,104	(31,806)
Waste Disposal Capital Outlay	102,042	-	102,042	-	(102,042)
Economic Development	202,529	-	202,529	107,669	(94,860)
Special Bridge	158,623	-	158,623	91,898	(66,725)
Cell Phone 911	48,480	-	48,480	16,977	(31,503)
City/County Transient Guest Tax	30,974	-	30,974	10,440	(20,534)
Equipment Reserve Fund				-	
Concealed Hand Gun				-	
Special Highway Improvements				-	
Clay Counts - Prevention				60,400	
Sheriff's Drug Asset Forfeiture				-	
Registered Offender				-	
Solid Waste Landfill Improvement				-	
TransCanada Pipeline Fund				-	
Ambulance Grant				2,040	
Citizens Corp Grant				997	
Register of Deeds Technology				4,483	
Emergency Management Grant				15,039	
Underage Drinking Reward				-	
Inmate Work Release				-	
County Sanitarian				1,389	
911 Wireland Fund				-	
Bond and Interest Funds:					
Bond and Interest	241,432	-	241,432	147,010	(94,422)
Bridge Improvement Sales Tax	802,006	-	802,006	572,586	(229,420)
Capital Project Fund:					
Landfill Post-Closure				-	
2002 Series A Bond				-	
Series 2011 Bridge Improvement				1,836,375	

CLAY COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>GENERAL FUND</u></b>				
Cash Receipts:				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 1,390,663	1,654,570	1,674,789	(20,219)
Delinquent tax	9,100	17,924	-	17,924
Interest and charges on delinquent tax	16,501	29,925	10,000	19,925
Motor vehicle tax	162,675	167,342	164,139	3,203
Recreational vehicle tax	2,459	2,505	2,693	(188)
16/20M Truck Tax	8,412	17,775	14,813	2,962
Intangible tax	39,007	41,694	40,083	1,611
Rental vehicle excise tax	36	59	79	(20)
Intergovernmental Revenue:				
Local retailers sales tax	241,830	302,002	240,000	62,002
Local alcoholic liquor tax	3,199	3,135	3,000	135
Federal Payment In Lieu of Taxes	43,358	44,255	40,000	4,255
Flood control	1,851	2,223	2,000	223
Licenses, Permits and Fees:				
Mortgage registration tax	90,020	77,060	70,000	7,060
Officers' fees	31,647	32,205	28,000	4,205
Motor vehicle registration fees	44,879	22,081	45,000	(22,919)
Cereal malt beverage and club license	(25)	-	-	-
Drivers' licenses and notary fees	2,588	2,803	2,000	803
Diversion fees	4,650	4,250	5,000	(750)
Uses of Money and Property:				
Interest on investments	50,951	45,072	80,000	(34,928)
Other:				
Prisoner Board	19,158	36,978	-	36,978
Dispatcher and civil defense reimbursements	68,021	67,932	75,000	(7,068)
Reimbursements and miscellaneous	21,271	56,778	36,500	20,278
Radio standby	1,375	-	3,300	(3,300)
Ambulance Services	350,364	306,217	300,000	6,217
Transfer from R.O.D. Technology	950	-	-	-
Transfer from Emergency Mngt Grant	-	13,000	-	-
Transfer from Bond and Interest Fund	218,309	-	-	-
Total Cash Receipts	\$ 2,823,249	2,947,785	2,836,396	98,389

CLAY COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance-
	Actual	Actual	Budget	Over (Under)
<b>GENERAL FUND</b>				
Departmental Expenditures:				
County Commission				
Personal Services	\$ 39,720	39,720	39,720	-
Contractual Services	673	284	1,200	(916)
Commodities	17	180	200	(20)
Capital Outlay	-	-	-	-
Total	<u>40,410</u>	<u>40,184</u>	<u>41,120</u>	<u>(936)</u>
County Clerk				
Personal Services	104,894	91,713	97,430	(5,717)
Contractual Services	504	446	2,300	(1,854)
Commodities	220	339	500	(161)
Capital Outlay	-	-	-	-
Total	<u>105,618</u>	<u>92,498</u>	<u>100,230</u>	<u>(7,732)</u>
County Treasurer				
Personal Services	98,584	99,976	100,400	(424)
Contractual Services	366	-	700	(700)
Commodities	-	-	500	(500)
Capital Outlay	-	-	-	-
Total	<u>98,950</u>	<u>99,976</u>	<u>101,600</u>	<u>(1,624)</u>
County Attorney				
Personal Services	87,917	87,847	89,102	(1,255)
Contractual Services	12,591	12,902	9,700	3,202
Commodities	2,227	2,117	1,100	1,017
Capital Outlay	-	649	-	649
Total	<u>102,735</u>	<u>103,515</u>	<u>99,902</u>	<u>3,613</u>
Register of Deeds				
Personal Services	61,495	64,566	60,053	4,513
Contractual Services	2,238	2,115	2,000	115
Commodities	3,591	4,940	3,000	1,940
Capital Outlay	-	60	-	60
Total	<u>67,324</u>	<u>71,681</u>	<u>65,053</u>	<u>6,628</u>
Sheriff and Jail				
Personal Services	574,787	606,056	592,250	13,806
Contractual Services	102,370	87,257	57,000	30,257
Commodities	98,541	89,155	85,000	4,155
Capital Outlay	1,375	12,016	-	12,016
Total	<u>777,073</u>	<u>794,484</u>	<u>734,250</u>	<u>60,234</u>
Unified Court				
Contractual Services	121,328	117,489	105,556	11,933
Commodities	3,844	5,187	-	5,187
Capital Outlay	297	805	-	805
Total	<u>125,469</u>	<u>123,481</u>	<u>105,556</u>	<u>17,925</u>

## CLAY COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>GENERAL FUND</u></b>				
Departmental Expenditures:				
Custodian				
Personal Services	29,765	29,765	29,812	(47)
Contractual Services	-	-	2,000	(2,000)
Commodities	-	-	1,500	(1,500)
Capital Outlay	-	-	-	-
Total	<u>29,765</u>	<u>29,765</u>	<u>33,312</u>	<u>(3,547)</u>
Emergency Preparedness				
Personal Services	38,500	38,500	38,556	(56)
Contractual Services	4,530	5,184	600	4,584
Commodities	2,971	3,500	1,500	2,000
Capital Outlay	-	722	-	722
Total	<u>46,001</u>	<u>47,906</u>	<u>40,656</u>	<u>7,250</u>
Courthouse General Expenses				
Personal Services	43,618	42,398	45,397	(2,999)
Contractual Services	307,342	301,258	260,000	41,258
Commodities	73,564	20,070	20,000	70
Capital Outlay	3,867	42,705	153,863	(111,158)
Total	<u>428,391</u>	<u>406,431</u>	<u>479,260</u>	<u>(72,829)</u>
Election				
Personal Services	2,800	14,288	10,300	3,988
Contractual Services	8,242	7,596	29,500	(21,904)
Commodities	9,159	16,757	-	16,757
Capital Outlay	-	-	-	-
Total	<u>20,201</u>	<u>38,641</u>	<u>39,800</u>	<u>(1,159)</u>
Appraiser's Cost				
Personal Services	145,621	148,541	148,629	(88)
Contractual Services	22,162	20,485	27,000	(6,515)
Commodities	4,519	7,594	9,500	(1,906)
Capital Outlay	-	812	-	812
Total	<u>172,302</u>	<u>177,432</u>	<u>185,129</u>	<u>(7,697)</u>
Ambulance				
Personal Services	490,315	515,190	456,790	58,400
Contractual Services	67,639	60,235	56,000	4,235
Commodities	66,843	60,449	40,000	20,449
Capital Outlay	11,742	19,199	20,000	(801)
Total	<u>636,539</u>	<u>655,073</u>	<u>572,790</u>	<u>82,283</u>

CLAY COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

GENERAL FUND	2011	2012		Variance-
	Actual	Actual	Budget	Over (Under)
Departmental Expenditures:				
Fair Maintenance				
Personal Services	3,764	3,020	5,100	(2,080)
Contractual Services	18,876	23,868	17,000	6,868
Commodities	1,766	2,602	2,900	(298)
Capital Outlay	-	-	-	-
Total	<u>24,406</u>	<u>29,490</u>	<u>25,000</u>	<u>4,490</u>
Appropriations:				
Juvenile Detention	-	-	8,000	(8,000)
Fair Premiums	14,400	14,400	14,400	-
Wakefield Park	20,564	15,036	5,000	10,036
Elderly	37,296	38,594	77,068	(38,474)
Conservation District	31,900	31,900	31,900	-
Mental Health	55,984	55,984	55,984	-
Mental Retardation	55,984	55,984	55,984	-
Neighborhood Revitalization Rebate	51,247	57,994	90,519	(32,525)
County Health	25,000	-	-	-
Transfer to Equipment Reserve	-	7,000	24,000	(17,000)
Total Appropriations	<u>292,375</u>	<u>276,892</u>	<u>362,855</u>	<u>(85,963)</u>
Total Expenditures	<u>2,967,559</u>	<u>2,987,449</u>	<u>2,986,513</u>	<u>936</u>
Receipts Over (Under) Expenditures	(144,310)	(39,664)		
Unencumbered Cash, January 1	<u>307,980</u>	<u>163,670</u>		
Unencumbered Cash, December 31	<u>\$ 163,670</u>	<u>124,006</u>		

## CLAY COUNTY, KANSAS

SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2012  
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>ROAD AND BRIDGE FUND</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,134,253	735,469	744,484	(9,015)
Delinquent Tax	7,478	13,509	-	13,509
Motor Vehicle Tax	106,900	128,387	133,874	(5,487)
Recreational Vehicle Tax	1,686	1,916	2,195	(279)
Rental Vehicle Excise Tax	41	39	64	(25)
16/20M Truck Tax	16,678	9,274	12,081	(2,807)
Special Highway Fuel Tax	344,521	345,273	336,065	9,208
Reimbursed Expenses	93,466	6,620	10,000	(3,380)
FEMA reimbursements	-	325,200	-	325,200
Reimbursement from Bridge Improvement Sales Tax	450,000	173,020	-	173,020
Transfer from Special Highway Improvements	207,533	-	-	-
Total Cash Receipts	<u>2,362,556</u>	<u>1,738,707</u>	<u>1,238,763</u>	<u>499,944</u>
Expenditures				
Personal Services	620,957	571,154	721,717	(150,563)
Contractual Services	230,870	236,910	67,000	169,910
Commodities	1,350,774	724,338	600,000	124,338
Capital Outlay	142,831	142,033	150,000	(7,967)
Transfer to Special				
Highway Improvement	-	-	-	-
Neighborhood Revitalization Rebate	61,877	36,116	40,238	(4,122)
Total Expenditures	<u>2,407,309</u>	<u>1,710,551</u>	<u>1,578,955</u>	<u>131,596</u>
Receipts Over (Under) Expenditures	(44,753)	28,156		
Unencumbered Cash, January 1	<u>27,330</u>	<u>(17,423)</u>		
Unencumbered Cash, December 31	<u>\$ (17,423)</u>	<u>10,733</u>		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b>HEALTH FUND</b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 69,178	70,504	71,391	(887)
Delinquent Tax	475	888	-	888
Motor Vehicle Tax	7,792	8,169	8,167	2
Recreational Vehicle Tax	120	122	134	(12)
Rental Vehicle Excise Tax	2	3	4	(1)
16/20M Truck Tax	716	784	737	47
General Fund	-	-	-	-
Reimbursements and Grants	677,670	599,012	604,000	(4,988)
Total Cash Receipts	755,953	679,482	684,433	(4,951)
Expenditures				
Personal Services	483,356	477,240	510,000	(32,760)
Contractual Services	81,549	90,594	102,000	(11,406)
Commodities	113,382	141,356	93,000	48,356
Capital Outlay	516	1,875	18,982	(17,107)
Neighborhood Revitalization Rebate	3,774	3,462	3,859	(397)
Total Expenditures	682,577	714,527	727,841	(13,314)
Receipts Over (Under) Expenditures	73,376	(35,045)		
Unencumbered Cash, January 1	20,287	93,663		
Unencumbered Cash, December 31	\$ 93,663	58,618		

## CLAY COUNTY, KANSAS

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b><u>HISTORICAL RECORDS FUND</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 36,836	38,069	38,534	(465)
Delinquent Tax	261	482	-	482
Motor Vehicle Tax	4,340	4,378	4,344	34
Recreational Vehicle Tax	67	65	71	(6)
Rental Vehicle Excise Tax	1	2	2	-
16/20M Truck Tax	404	435	392	43
	<u>41,909</u>	<u>43,431</u>	<u>43,343</u>	<u>88</u>
Total Cash Receipts				
Expenditures				
Culture and Recreation:				
Neighborhood Revitalization Rebate	2,010	1,869	2,083	(214)
Appropriation	39,899	41,562	41,260	302
	<u>41,909</u>	<u>43,431</u>	<u>43,343</u>	<u>88</u>
Total Expenditures				
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>		



## CLAY COUNTY, KANSAS

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>NOXIOUS WEED FUND</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 110,509	114,207	115,601	(1,394)
Delinquent Tax	785	1,446	-	1,446
Motor Vehicle Tax	13,026	13,133	13,033	100
Recreational Vehicle Tax	200	197	214	(17)
Rental Vehicle Excise Tax	4	4	6	(2)
16/20M Truck Tax	1,215	1,306	1,176	130
Chemical Sales	125,599	155,747	213,185	(57,438)
Total Cash Receipts	<u>251,338</u>	<u>286,040</u>	<u>343,215</u>	<u>(57,175)</u>
Expenditures				
Conservation and Environment:				
Personal Services	67,139	76,845	103,218	(26,373)
Contractual Services	6,208	9,112	12,000	(2,888)
Commodities	157,585	121,406	210,000	(88,594)
Capital Outlay	-	159	39,000	(38,841)
Neighborhood Revitalization Rebate	6,029	5,608	6,248	(640)
Transfer to Noxious Weed				
Capital Outlay	12,000	51,000	12,000	39,000
Total Expenditures	<u>248,961</u>	<u>264,130</u>	<u>382,466</u>	<u>(118,336)</u>
Receipts Over (Under) Expenditures	2,377	21,910		
Unencumbered Cash, January 1	<u>80,077</u>	<u>82,454</u>		
Unencumbered Cash, December 31	<u>\$ 82,454</u>	<u>104,364</u>		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>COURTHOUSE MAINTENANCE FUND</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 73,669	76,138	77,068	(930)
Delinquent Tax	594	1,034	-	1,034
Motor Vehicle Tax	9,406	8,755	8,688	67
Recreational Vehicle Tax	147	131	142	(11)
Rental Vehicle Excise Tax	3	3	4	(1)
16/20M Truck Tax	1,212	871	784	87
Collections	-	12,822	-	12,822
Total Cash Receipts	85,031	99,754	86,686	13,068
Expenditures				
Neighborhood Revitalization Rebate	4,019	3,738	4,165	(427)
Appropriation	49,020	249,565	462,964	(213,399)
Total Expenditures	53,039	253,303	467,129	(213,826)
Receipts Over (Under) Expenditures	31,992	(153,549)		
Unencumbered Cash, January 1	362,255	394,247		
Unencumbered Cash, December 31	\$ 394,247	240,698		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>SPECIAL ALCOHOL FUND</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Private Club Liquor Tax	\$ 8,097	14,566	12,500	2,066
Expenditures				
Public Health:				
Personal Services	-	-	1,000	(1,000)
Contractual Services	-	-	1,000	(1,000)
Commodities	1,852	1,656	1,000	656
Alcohol & Drug Programs	13,246	11,013	21,851	(10,838)
Total Expenditures	15,098	12,669	24,851	(12,182)
Receipts Over (Under) Expenditures	(7,001)	1,897		
Unencumbered Cash, January 1	15,887	8,886		
Unencumbered Cash, December 31	\$ 8,886	10,783		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>SPECIAL PARKS AND RECREATION</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Private Club Liquor Tax	\$ 3,199	3,135	4,000	(865)
Collections	<u>-</u>	<u>4,680</u>	<u>-</u>	<u>4,680</u>
Total Cash Receipts	<u>3,199</u>	<u>7,815</u>	<u>4,000</u>	<u>3,815</u>
Expenditures				
Culture and Recreation:				
Contractual Services	-	870	-	870
Donations	<u>500</u>	<u>500</u>	<u>6,304</u>	<u>(5,804)</u>
Total Expenditures	<u>500</u>	<u>1,370</u>	<u>6,304</u>	<u>(4,934)</u>
Receipts Over (Under) Expenditures	2,699	6,445		
Unencumbered Cash, January 1	<u>1,304</u>	<u>4,003</u>		
Unencumbered Cash, December 31	<u>\$ 4,003</u>	<u>10,448</u>		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	Actual	Actual	Budget	Over (Under)
<b>EMPLOYEE BENEFITS FUND</b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,133,896	1,478,909	1,497,020	(18,111)
Delinquent Tax	7,743	15,097	-	15,097
Motor Vehicle Tax	129,486	134,390	133,838	552
Recreational Vehicle Tax	1,986	2,010	2,195	(185)
Rental Vehicle Excise Tax	36	46	64	(18)
16/20M Truck Tax	11,245	13,168	12,078	1,090
Reimbursements	188,614	189,091	210,000	(20,909)
Total Cash Receipts	1,473,006	1,832,711	1,855,195	(22,484)
Expenditures				
Employee Benefits:				
Social Security	229,651	234,423	270,000	(35,577)
K.P.E.R.S.	231,655	249,003	280,000	(30,997)
Unemployment Tax	12,628	6,976	20,000	(13,024)
Worker's Compensation	78,512	82,143	85,000	(2,857)
Life Insurance	3,662	4,039	5,000	(961)
Health Insurance	953,692	1,157,070	1,150,000	7,070
Miscellaneous	-	-	-	-
Neighborhood Revitalization Rebate	61,856	72,619	80,911	(8,292)
Total Expenditures	1,571,656	1,806,273	1,890,911	(84,638)
Receipts Over (Under) Expenditures	(98,650)	26,438		
Unencumbered Cash, January 1	242,353	143,703		
Unencumbered Cash, December 31	\$ 143,703	170,141		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>EMERGENCY 911 FUND</u></b>				
Cash Receipts				
Telephone User Fees	\$ 27,828	6,613	40,000	(33,387)
Expenditures				
Public Safety:				
Equipment and Operations	23,459	23,667	112,938	(89,271)
Receipts Over (Under) Expenditures	4,369	(17,054)		
Unencumbered Cash, January 1	64,369	68,738		
Unencumbered Cash, December 31	\$ 68,738	51,684		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>NOXIOUS WEED CAPITAL OUTLAY</u></b>				
Cash Receipts				
Transfer from Noxious Weed Fund	\$ 12,000	51,000	12,000	39,000
Expenditures				
Conservation and Environment: Capital Outlay	204	14,395	98,957	(84,562)
Receipts Over (Under) Expenditures	11,796	36,605		
Unencumbered Cash, January 1	74,957	86,753		
Unencumbered Cash, December 31	\$ 86,753	123,358		

## CLAY COUNTY, KANSAS

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>WASTE DISPOSAL FUND</u></b>				
Cash Receipts				
User Fees	\$ 284,955	297,258	262,169	35,089
User Fees - Special Assessments	180,037	182,200	175,000	7,200
Reimbursements	1,313	11,523	-	11,523
Total Cash Receipts	<u>466,305</u>	<u>490,981</u>	<u>437,169</u>	<u>53,812</u>
Expenditures				
Sanitation:				
Personal Services	169,962	175,620	150,000	25,620
Contractual Services	82,277	62,984	110,250	(47,266)
Commodities	54,862	53,360	63,070	(9,710)
Capital Outlay	-	550	-	550
Transfer to Landfill				
Post/Closure	28,590	48,590	48,590	-
Transfer to Solid Waste				
Capital Outlay	51,000	50,000	51,000	(1,000)
Transfer to Solid Waste				
Landfill Improvement	50,000	50,000	50,000	-
Total Expenditures	<u>436,691</u>	<u>441,104</u>	<u>472,910</u>	<u>(31,806)</u>
Receipts Over (Under) Expenditures	29,614	49,877		
Unencumbered Cash, January 1	<u>110,508</u>	<u>140,122</u>		
Unencumbered Cash, December 31	<u>\$ 140,122</u>	<u>189,999</u>		



## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>WASTE DISPOSAL CAPITAL OUTLAY</u></b>				
Cash Receipts				
Transfer from Solid Waste Fund	\$ 51,000	50,000	51,000	(1,000)
Transfer from Solid Waste Landfill Improvement	-	-	-	-
Total Cash Receipts	51,000	50,000	51,000	(1,000)
Expenditures				
Sanitation:				
Capital Outlay	7,176	-	102,042	(102,042)
Receipts Over (Under) Expenditures	43,824	50,000		
Unencumbered Cash, January 1	42	43,866		
Unencumbered Cash, December 31	\$ 43,866	93,866		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ECONOMIC DEVELOPMENT FUND</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 7,361	76,140	77,068	(928)
Delinquent Tax	470	633	-	633
Motor Vehicle Tax	9,337	2,092	869	1,223
Recreational Vehicle Tax	146	32	14	18
Rental Vehicle Excise Tax	3	2	-	2
16/20M Truck Tax	1,174	871	78	793
Other Receipts	24,300	35,201	-	35,201
Total Cash Receipts	42,791	114,971	78,029	36,942
Expenditures				
Personal Services	31,556	47,500	115,601	(68,101)
Contractual Services	33,790	55,875	-	55,875
Commodities	686	555	-	555
Capital Outlay	-	-	82,763	(82,763)
Neighborhood Revitalization Rebate	402	3,739	4,165	(426)
Total Expenditures	66,434	107,669	202,529	(94,860)
Receipts Over (Under) Expenditures	(23,643)	7,302		
Unencumbered Cash, January 1	220,551	196,908		
Unencumbered Cash, December 31	\$ 196,908	204,210		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>SPECIAL BRIDGE FUND</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 110,509	76,135	77,068	(933)
Delinquent Tax	765	1,369	-	1,369
Motor Vehicle Tax	13,026	13,133	13,033	100
Recreational Vehicle Tax	200	197	214	(17)
16/20M Truck Tax	1,234	1,314	1,176	138
Rental Vehicle Excise Tax	4	4	6	(2)
Total Cash Receipts	<u>125,738</u>	<u>92,152</u>	<u>91,497</u>	<u>655</u>
Expenditures				
Personal Services	1,475	14,847	-	14,847
Contractual Services	54,678	33,819	115,601	(81,782)
Commodities	167,051	37,930	-	37,930
Capital Outlay	-	1,563	38,857	(37,294)
Neighborhood Revitalization Rebate	<u>6,029</u>	<u>3,739</u>	<u>4,165</u>	<u>(426)</u>
Total Expenditures	<u>229,233</u>	<u>91,898</u>	<u>158,623</u>	<u>(81,572)</u>
Receipts Over (Under) Expenditures	(103,495)	254		
Unencumbered Cash, January 1	<u>103,495</u>	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>254</u>		

**CLAY COUNTY, KANSAS****SPECIAL PURPOSE FUNDS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2012****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)**

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>CELL PHONE 911</u></b>				
Cash Receipts				
Collections	\$ 15,551	4,351	25,000	(20,649)
State Grant	145,062	48,470	-	48,470
Interest Income	494	402	-	402
	<u>161,107</u>	<u>53,223</u>	<u>25,000</u>	<u>28,223</u>
Total Cash Receipts				
Expenditures				
Equipment & Maintenance	56,009	16,977	48,480	(31,503)
	<u>56,009</u>	<u>16,977</u>	<u>48,480</u>	<u>(31,503)</u>
Receipts Over (Under) Expenditures	105,098	36,246		
Unencumbered Cash, January 1	<u>(101,581)</u>	<u>3,517</u>		
Unencumbered Cash, December 31	<u>\$ 3,517</u>	<u>39,763</u>		

## CLAY COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

<b><u>CITY/COUNTY TRANSIENT GUEST TAX</u></b>	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
Cash Receipts				
Collections	\$ 10,501	10,411	12,500	(2,089)
Total Cash Receipts	10,501	10,411	12,500	(2,089)
Expenditures				
Contractual Services	11,274	10,275	20,000	(9,725)
Commodities	759	165	10,974	(10,809)
Expenditures	12,033	10,440	30,974	(20,534)
Receipts Over (Under) Expenditures	(1,532)	(29)		
Unencumbered Cash, January 1	17,474	15,942		
Unencumbered Cash, December 31	\$ 15,942	15,913		

## CLAY COUNTY, KANSAS

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

**EQUIPMENT RESERVE**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from General Fund	\$ -	7,000
Expenditures		
Capital Outlay	104,235	-
Receipts Over (Under) Expenditures	(104,235)	7,000
Unencumbered Cash, January 1	316,402	212,167
Unencumbered Cash, December 31	<u>\$ 212,167</u>	<u>219,167</u>

**CONCEALED HAND GUN**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Fees	\$ 1,097	2,035
Expenditures		
Contractual Services	-	-
Receipts Over (Under) Expenditures	1,097	2,035
Unencumbered Cash, January 1	3,493	4,590
Unencumbered Cash, December 31	<u>\$ 4,590</u>	<u>6,625</u>

## CLAY COUNTY, KANSAS

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

**SPECIAL HIGHWAY IMPROVEMENTS FUND**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from Road and Bridge	\$ -	-
Expenditures		
Capital Outlay	-	-
Transfer to Road and Bridge	207,533	-
Total Expenditures	<u>207,533</u>	<u>-</u>
Receipts Over (Under) Expenditures	(207,533)	-
Unencumbered Cash, January 1	<u>207,533</u>	<u>-</u>
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>

**CLAY COUNTS - PREVENTION**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
State Grants	\$ 170,050	77,100
Expenditures		
Personal Services	-	-
Contractual Services	128,229	60,277
Commodities	14,312	123
Total Expenditures	<u>142,541</u>	<u>60,400</u>
Receipts Over (Under) Expenditures	27,509	16,700
Unencumbered Cash, January 1	<u>(6,620)</u>	<u>20,889</u>
Unencumbered Cash, December 31	<u>\$ 20,889</u>	<u>37,589</u>

**CLAY COUNTY, KANSAS**

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

**SHERIFF'S DRUG ASSET FORFEITURE**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Restitution	<u>\$ -</u>	<u>-</u>
Expenditures		
Program Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	<u>2,956</u>	<u>2,956</u>
Unencumbered Cash, December 31	<u><u>\$ 2,956</u></u>	<u><u>2,956</u></u>

**REGISTERED OFFENDER**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Restitution	<u>\$ 1,280</u>	<u>1,653</u>
Expenditures		
Program Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,280	1,653
Unencumbered Cash, January 1	<u>2,660</u>	<u>3,940</u>
Unencumbered Cash, December 31	<u><u>\$ 3,940</u></u>	<u><u>5,593</u></u>



## CLAY COUNTY, KANSAS

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

<b><u>SOLID WASTE LANDFILL IMPROVEMENT</u></b>	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer From Solid Waste	\$ 50,000	50,000
Expenditures		
Contractual Services	306,221	-
Commodities	11,094	-
Capital Outlay	-	-
Transfer to Solid Waste Capital Outlay	-	-
Total Expenditures	317,315	-
Receipts Over (Under) Expenditures	(267,315)	50,000
Unencumbered Cash, January 1	317,315	50,000
Unencumbered Cash, December 31	\$ 50,000	100,000
<b><u>TRANSCANADA PIPELINE FUND</u></b>	<u>2011</u>	<u>2012</u>
Cash Receipts		
Technology Fees	\$ -	-
Total Cash Receipts	-	-
Expenditures		
Equipment & Supplies	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	39,000	39,000
Unencumbered Cash, December 31	\$ 39,000	39,000

**CLAY COUNTY, KANSAS**

**SPECIAL PURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)**

**AMBULANCE GRANT**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	\$ -	-
Total Cash Receipts	-	-
Expenditures		
Equipment & Supplies	-	2,040
Receipts Over (Under) Expenditures	-	(2,040)
Unencumbered Cash, January 1	4,165	4,165
Unencumbered Cash, December 31	<u>\$ 4,165</u>	<u>2,125</u>

**CITIZENS CORP GRANT**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
State Grant	\$ -	4,520
Total Cash Receipts	-	4,520
Expenditures		
Equipment & Supplies	-	997
Receipts Over (Under) Expenditures	-	3,523
Unencumbered Cash, January 1	3,885	3,885
Unencumbered Cash, December 31	<u>\$ 3,885</u>	<u>7,408</u>

**CLAY COUNTY, KANSAS**

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

**REGISTER OF DEEDS TECHNOLOGY**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Technology Fees	\$ 10,454	13,084
Total Cash Receipts	<u>10,454</u>	<u>13,084</u>
Expenditures		
Equipment & Supplies	27,070	4,483
Transfer to General Fund	950	-
Total Expenditures	<u>28,020</u>	<u>4,483</u>
Receipts Over (Under) Expenditures	(17,566)	8,601
Unencumbered Cash, January 1	<u>50,000</u>	<u>32,434</u>
Unencumbered Cash, December 31	<u>\$ 32,434</u>	<u>41,035</u>

**EMERGENCY MANAGEMENT GRANT**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	\$ -	-
State Grants	18,855	13,698
Total Cash Receipts	<u>18,855</u>	<u>13,698</u>
Expenditures		
Training & Supplies	13,001	2,039
Transfer to General Fund	-	13,000
Total Expenditures	<u>13,001</u>	<u>15,039</u>
Receipts Over (Under) Expenditures	5,854	(1,341)
Unencumbered Cash, January 1	<u>24,991</u>	<u>30,845</u>
Unencumbered Cash, December 31	<u>\$ 30,845</u>	<u>29,504</u>

**CLAY COUNTY, KANSAS**

**SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

**WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)**

<b><u>UNDERAGE DRINKING REWARD</u></b>	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	<u>\$ -</u>	<u>-</u>
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures		
Training & Supplies	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>-</u>	<u>-</u>
Unencumbered Cash, January 1	<u>1,000</u>	<u>1,000</u>
Unencumbered Cash, December 31	<u><u>\$ 1,000</u></u>	<u><u>1,000</u></u>
<b><u>INMATE WORK RELEASE</u></b>	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	<u>\$ 2,730</u>	<u>1,850</u>
Total Cash Receipts	<u>2,730</u>	<u>1,850</u>
Expenditures		
Training & Supplies	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>2,730</u>	<u>1,850</u>
Unencumbered Cash, January 1	<u>4,183</u>	<u>6,913</u>
Unencumbered Cash, December 31	<u><u>\$ 6,913</u></u>	<u><u>8,763</u></u>

**CLAY COUNTY, KANSAS**

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

**COUNTY SANITARIAN**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	\$ -	1,575
Total Cash Receipts	-	1,575
Expenditures		
Professional Fees	-	1,389
Receipts Over (Under) Expenditures	-	186
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>186</u>

**911 WIRELAND FUND**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Collections	\$ -	46,756
Total Cash Receipts	-	46,756
Expenditures		
Equipment & Supplies	-	-
Receipts Over (Under) Expenditures	-	46,756
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>46,756</u>

## CLAY COUNTY, KANSAS

## BOND AND INTEREST FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>BOND AND INTEREST FUND</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 159,868	170,244	172,354	(2,110)
Delinquent Tax	1,155	2,122	-	2,122
Motor Vehicle Tax	19,092	19,010	18,866	144
Recreational Vehicle Tax	294	284	309	(25)
Rental Vehicle Excise Tax	6	7	9	(2)
16/20M Truck Tax	1,864	1,897	1,703	194
Transfer from 2002 Series A Bond	218,309	-	-	-
Refunding Bond Proceeds	1,276	-	-	-
Total Cash Receipts	401,864	193,564	193,241	323
Expenditures				
Debt Service:				
Bond Principal	192,000	125,000	156,750	(31,750)
Bond Interest	19,283	13,650	25,357	(11,707)
Commission and Postage	-	-	10	(10)
Cash-Basis Requirement	-	-	50,000	(50,000)
Transfer to General Fund	218,309	-	-	-
Neighborhood Revitalization Rebate	8,721	8,360	9,315	(955)
Total Expenditures	438,313	147,010	241,432	(94,422)
Receipts Over (Under) Expenditures	(36,449)	46,554		
Unencumbered Cash, January 1	55,737	19,288		
Unencumbered Cash, December 31	\$ 19,288	65,842		

## CLAY COUNTY, KANSAS

BOND AND INTEREST FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>BRIDGE IMPROVEMENT SALES TAX</u></b>				
Cash Receipts				
Taxes and Shared Revenue:				
Sales Tax Proceeds	\$ 476,315	595,482	500,000	95,482
Total Cash Receipts	<u>476,315</u>	<u>595,482</u>	<u>500,000</u>	<u>95,482</u>
Expenditures				
Debt Service:				
Bond Principal	408,000	110,000	208,250	(98,250)
Bond Interest	11,521	54,671	8,851	45,820
Commission and Postage	5	-	10	(10)
Loan Principal	165,179	171,423	234,895	(63,472)
Loan Interest	69,716	63,472	-	63,472
Reimbursement to Road & Bridge	<u>450,000</u>	<u>173,020</u>	<u>350,000</u>	<u>(176,980)</u>
Total Expenditures	<u>1,104,421</u>	<u>572,586</u>	<u>802,006</u>	<u>(229,420)</u>
Receipts Over (Under) Expenditures	(628,106)	22,896		
Unencumbered Cash, January 1	<u>1,359,532</u>	<u>731,426</u>		
Unencumbered Cash, December 31	<u>\$ 731,426</u>	<u>754,322</u>		

**CLAY COUNTY, KANSAS**

CAPITAL PROJECTS FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

<b><u>LANDFILL POST-CLOSURE</u></b>	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from Waste Disposal	\$ 28,590	48,590
Interest Income	<u>10,010</u>	<u>6,573</u>
Total Cash Receipts	<u>38,600</u>	<u>55,163</u>
Expenditures		
Contractual Services	456,824	-
Commodities	<u>-</u>	<u>-</u>
Total Expenditures	<u>456,824</u>	<u>-</u>
Receipts Over (Under) Expenditures	(418,224)	55,163
Unencumbered Cash, January 1	<u>730,458</u>	<u>312,234</u>
Unencumbered Cash, December 31	<u><u>\$ 312,234</u></u>	<u><u>367,397</u></u>



## CLAY COUNTY, KANSAS

CAPITAL PROJECTS FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

**2002 SERIES A BOND**

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Interest Income	<u>\$ 2,415</u>	<u>-</u>
Total Cash Receipts	<u>2,415</u>	<u>-</u>
Expenditures		
Transfer to Bond and Interest Fund	<u>218,309</u>	<u>-</u>
Total Expenditures	<u>218,309</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>(215,894)</u>	<u>-</u>
Unencumbered Cash, January 1	<u>215,894</u>	<u>-</u>
Unencumbered Cash, December 31	<u><u>\$ -</u></u>	<u><u>-</u></u>

**CLAY COUNTY, KANSAS**

**CAPITAL PROJECTS FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)**

<b><u>SERIES 2011 BRIDGE IMPROVEMENT FUND</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>
Cash Receipts		
Bond Proceeds	\$ 2,500,000	-
Interest Income	<u>-</u>	<u>9,281</u>
Total Cash Receipts	<u>2,500,000</u>	<u>9,281</u>
Expenditures		
Bond Issuance Costs	36,245	389
Construction & Engineering Costs	<u>136,921</u>	<u>1,835,986</u>
Total Expenditures	<u>173,166</u>	<u>1,836,375</u>
Receipts Over (Under) Expenditures	2,326,834	(1,827,094)
Unencumbered Cash, January 1	<u>-</u>	<u>2,326,834</u>
Unencumbered Cash, December 31	<u><u>\$ 2,326,834</u></u>	<u><u>499,740</u></u>

CLAY COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND CASH DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	\$ 6,975,058	718,628	53,211	7,640,475
Advance Tax	151	366	517	-
Current Tax Holding	-	31,493	29,170	2,323
Delinquent Real Estate				
Tax Holding	27,254	124,513	132,354	19,413
Tax Foreclosure Sale	-	21,793	2,340	19,453
Delinquent Personal				
Property Tax	63	345	-	408
Motor Vehicle Rental				
Excise Tax	201	376	433	144
Motor Vehicle Tax	175,067	28,077	22,892	180,252
NRP Tax Holding	-	465,042	465,042	-
Total Distributable Funds	\$ 7,177,794	1,390,633	705,959	7,862,468
State Funds:				
State Educational				
Building	\$ -	86,862	86,862	-
Institutional Building	-	43,432	43,432	-
Drivers' Licenses	-	33,149	33,149	-
Motor Vehicle Licenses	-	592,326	592,326	-
Sales and Compensating				
Tax	20,666	339,607	338,988	21,285
Total State Funds	\$ 20,666	1,095,376	1,094,757	21,285

CLAY COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND CASH DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ 29,651	2,108,387	2,110,373	27,665
School Districts	-	3,423,653	3,423,653	-
Rural Highway District	-	999,247	999,247	-
Fire Districts	209	152,960	153,062	107
Cemeteries	-	72,755	72,755	-
Watershed District	-	232,325	232,325	-
NCKL System	-	67,356	67,356	-
Total Subdivision Funds	<u>\$ 29,860</u>	<u>7,056,683</u>	<u>7,058,771</u>	<u>27,772</u>
Other Agency Funds:				
Clay County Veterans	\$ 6,626	113	27	6,712
Treasurer's Special				
Auto	22,082	62,777	49,383	35,476
P.A.T.F.	3,264	1,071	940	3,395
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Bond Reserve	508,913	531,592	322,046	718,459
Hospital Proceeds #2	250,000	-	-	250,000
Riverside Drainage	28,241	5,241	11,360	22,122
Unclaimed Money	847	-	-	847
Total Other Agency Funds	<u>\$ 820,708</u>	<u>600,794</u>	<u>383,756</u>	<u>1,037,746</u>
Office Cash:				
County Clerk	\$ -	9,631	9,629	2
Register of Deeds	9	147,366	139,778	7,597
Clerk of the District Court	4,199	392,073	267,959	128,313
Sheriff	22,678	68,265	74,013	16,930
Ambulance	948	74,852	70,859	4,941
Law Library	1,344	6,705	7,835	214
Total Office Cash	<u>\$ 29,178</u>	<u>698,892</u>	<u>570,073</u>	<u>157,997</u>
Total All Agency Funds	<u>\$ 8,078,206</u>	<u>10,842,378</u>	<u>9,813,316</u>	<u>9,107,268</u>